

| Old<br>AHERF    | Aging<br>Methodology | 0-30            |            |            |            |            |            |            |            |            |            | 366+       | Total       |
|-----------------|----------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
|                 |                      | 31-60           |            |            |            |            |            |            |            |            |            |            |             |
| SCHC            | 6/30/96              | Inpatient       | 7,134,695  | 4,939,492  | 3,472,880  | 2,803,986  | 2,041,694  | 1,317,735  | 316,019    | 0          | 0          | 0          | 22,076,501  |
|                 |                      | Outpatient      | 2,792,010  | 2,069,792  | 1,500,348  | 1,113,506  | 774,309    | 514,351    | 573,993    | 0          | 0          | 1,357      | 9,130,601   |
|                 |                      | Total I/P & O/P | 9,926,704  | 7,009,284  | 4,973,228  | 3,917,492  | 2,816,003  | 1,832,086  | 890,012    | 0          | 0          | 1,357      | 31,386,166  |
|                 |                      | % of Total A/R  | 31.65%     | 22.35%     | 15.86%     | 12.49%     | 8.98%      | 5.84%      | 2.84%      | 0.00%      | 0.00%      | 0.00%      |             |
|                 |                      | Reserves        | 256,521    | 500,528    | 609,510    | 576,307    | 525,024    | 603,758    | 412,028    | 0          | 969        | 969        | 3,404,616   |
| Bucks           | 6/30/96              | % of A/R        | 2.58%      | 7.14%      | 12.26%     | 14.71%     | 18.64%     | 32.95%     | 46.29%     | 0.00%      | 71.46%     | 71.46%     | 11.11%      |
|                 |                      | Inpatient       | 2,419,931  | 1,126,326  | 1,046,498  | 774,310    | 455,959    | 402,910    | 231,859    | 0          | 0          | 0          | 6,458,741   |
|                 |                      | Outpatient      | 2,422,717  | 1,561,127  | 1,116,774  | 703,432    | 445,803    | 342,754    | 264,935    | 0          | 284        | 284        | 6,857,877   |
|                 |                      | Total I/P & O/P | 4,842,648  | 2,687,454  | 2,163,273  | 1,477,742  | 902,762    | 745,664    | 496,794    | 0          | 284        | 284        | 13,316,620  |
|                 |                      | % of Total A/R  | 36.37%     | 20.18%     | 16.24%     | 11.10%     | 6.78%      | 5.60%      | 3.73%      | 0.00%      | 0.00%      | 0.00%      |             |
| Elkins          | 6/30/96              | Reserves        | 198,686    | 279,530    | 244,450    | 367,873    | 215,654    | 281,941    | 257,237    | 0          | 260        | 260        | 1,845,637   |
|                 |                      | % of A/R        | 4.10%      | 10.40%     | 11.30%     | 24.89%     | 23.89%     | 37.81%     | 51.76%     | 0.00%      | 81.76%     | 81.76%     | 13.86%      |
|                 |                      | Inpatient       | 3,350,019  | 1,235,108  | 850,299    | 446,854    | 530,045    | 482,667    | 181,222    | 0          | 0          | 0          | 7,076,214   |
|                 |                      | Outpatient      | 2,885,856  | 1,739,579  | 1,360,921  | 942,073    | 863,866    | 552,097    | 412,744    | 0          | 1,013      | 1,013      | 8,758,169   |
|                 |                      | Total I/P & O/P | 6,235,875  | 2,974,687  | 2,211,220  | 1,388,927  | 1,393,911  | 1,034,764  | 593,967    | 0          | 1,013      | 1,013      | 15,834,383  |
| HUH             | 6/30/96              | % of Total A/R  | 39.38%     | 18.79%     | 13.96%     | 8.77%      | 8.80%      | 6.53%      | 3.75%      | 0.00%      | 0.01%      | 0.01%      |             |
|                 |                      | Reserves        | 104,938    | 231,513    | 260,212    | 270,622    | 304,447    | 363,920    | 290,599    | 0          | 905        | 905        | 1,877,256   |
|                 |                      | % of A/R        | 1.68%      | 7.79%      | 11.77%     | 19.48%     | 21.84%     | 35.17%     | 48.93%     | 0.00%      | 89.33%     | 89.33%     | 11.54%      |
|                 |                      | Inpatient       | 19,801,104 | 11,978,012 | 6,884,875  | 4,322,445  | 5,470,934  | 3,398,080  | 6,072,756  | 2,308,211  | 12,280,772 | 12,280,772 | 72,517,189  |
|                 |                      | Outpatient      | 4,238,878  | 3,995,141  | 3,440,929  | 2,528,195  | 2,011,580  | 1,521,777  | 3,889,598  | 2,488,027  | 7,040,975  | 7,040,975  | 31,165,051  |
| MCP             | 6/30/96              | Total I/P & O/P | 24,039,983 | 15,973,153 | 10,325,804 | 6,850,639  | 7,482,514  | 4,919,857  | 9,962,355  | 4,806,237  | 19,321,697 | 19,321,697 | 103,682,240 |
|                 |                      | % of Total A/R  | 23.19%     | 18.41%     | 9.96%      | 6.61%      | 7.22%      | 4.76%      | 4.84%      | 4.64%      | 18.84%     | 18.84%     |             |
|                 |                      | Reserves        | 1,392,469  | 1,558,721  | 1,420,898  | 1,449,813  | 1,835,616  | 1,380,576  | 4,055,122  | 1,716,230  | 10,016,157 | 10,016,157 | 24,825,602  |
|                 |                      | % of A/R        | 5.79%      | 9.76%      | 13.76%     | 21.16%     | 24.53%     | 28.06%     | 40.70%     | 35.71%     | 51.84%     | 51.84%     | 23.94%      |
|                 |                      | Inpatient       | 11,395,679 | 5,951,763  | 3,553,733  | 2,140,385  | 3,489,717  | 1,197,146  | 740,592    | 2,502,802  | 3,840,751  | 3,840,751  | 34,812,569  |
| AGH             | 6/30/96              | Outpatient      | 5,011,287  | 3,864,077  | 2,732,074  | 2,084,349  | 1,697,855  | 1,076,311  | 1,007,458  | 4,207,728  | 6,268,851  | 6,268,851  | 27,949,969  |
|                 |                      | Total I/P & O/P | 16,406,947 | 9,815,840  | 6,285,807  | 4,224,733  | 5,187,572  | 2,273,457  | 1,748,050  | 6,710,530  | 10,109,602 | 10,109,602 | 62,762,538  |
|                 |                      | % of Total A/R  | 26.14%     | 18.64%     | 10.02%     | 6.73%      | 8.27%      | 3.62%      | 2.79%      | 10.69%     | 16.11%     | 16.11%     |             |
|                 |                      | Reserves        | 1,945,616  | 1,476,074  | 924,868    | 857,767    | 1,194,380  | 558,343    | 625,973    | 2,578,532  | 5,619,105  | 5,619,105  | 15,780,657  |
|                 |                      | % of A/R        | 11.86%     | 15.04%     | 14.71%     | 20.30%     | 23.02%     | 24.56%     | 35.81%     | 38.43%     | 55.58%     | 55.58%     | 25.14%      |
| Total Old AHERF | 6/30/96              | Inpatient       | 17,305,778 | 8,763,734  | 4,454,957  | 3,560,704  | 2,879,417  | 2,517,112  | 1,484,743  | 8,609,366  | N/A        | N/A        | 49,575,811  |
|                 |                      | Outpatient      | 13,047,795 | 3,784,854  | 2,199,116  | 1,219,947  | 844,646    | 379,688    | 466,886    | 936,325    | N/A        | N/A        | 22,879,258  |
|                 |                      | Total I/P & O/P | 30,353,573 | 12,548,588 | 6,654,073  | 4,780,651  | 3,724,063  | 2,896,800  | 1,951,629  | 9,545,691  | N/A        | N/A        | 72,455,069  |
|                 |                      | % of Total A/R  | 41.89%     | 17.32%     | 9.18%      | 6.80%      | 5.14%      | 4.00%      | 2.69%      | 13.17%     | N/A        | N/A        |             |
|                 |                      | Reserves        | 274,095    | 540,635    | 542,693    | 614,715    | 682,581    | 962,101    | 965,657    | 6,959,028  | N/A        | N/A        | 11,541,685  |
| Total Old AHERF | 6/30/96              | % of A/R        | 0.90%      | 4.31%      | 8.16%      | 12.86%     | 18.33%     | 33.21%     | 49.48%     | 72.90%     | N/A        | N/A        | 15.93%      |
|                 |                      | Inpatient       | 61,407,207 | 33,994,435 | 20,283,242 | 14,048,683 | 14,888,768 | 9,315,650  | 9,027,191  | 13,420,379 | 16,121,523 | 16,121,523 | 192,467,077 |
|                 |                      | Outpatient      | 30,398,522 | 17,014,571 | 12,350,162 | 8,591,503  | 6,638,079  | 4,380,978  | 6,615,615  | 7,642,080  | 13,312,429 | 13,312,429 | 106,949,938 |
|                 |                      | Total I/P & O/P | 91,805,729 | 51,009,007 | 32,633,404 | 22,640,185 | 21,526,847 | 13,702,628 | 15,642,807 | 21,062,458 | 29,433,952 | 29,433,952 | 299,417,015 |
|                 |                      | % of Total A/R  | 30.65%     | 17.04%     | 10.89%     | 7.58%      | 7.18%      | 4.58%      | 5.22%      | 7.03%      | 9.83%      | 9.83%      |             |
| Total Old AHERF | 6/30/96              | Reserves        | 4,172,324  | 4,587,302  | 4,002,631  | 4,137,087  | 4,757,682  | 4,150,640  | 6,606,617  | 11,253,789 | 15,637,396 | 15,637,396 | 59,306,477  |
|                 |                      | % of A/R        | 4.54%      | 8.99%      | 12.27%     | 16.27%     | 22.12%     | 30.29%     | 42.23%     | 53.43%     | 53.13%     | 53.13%     | 19.81%      |

CL 138566

| Old<br>AHERF     | Aging<br>Methodology       | 365+       |            |            |           |           |           |           |           |            |             | Total     |
|------------------|----------------------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|------------|-------------|-----------|
|                  |                            | 0-30       | 31-60      | 61-90      | 91-120    | 121-150   | 151-180   | 181-210   | 211-265   | 271-365    |             |           |
| SCHC             | G/30/96 Last Pmt           | 2,792,010  | 2,069,792  | 1,500,348  | 1,113,506 | 774,309   | 514,351   | 573,993   | 0         | 0          | 1,357       | 6,855,817 |
|                  | % of Total A/R             | 29.89%     | 22.16%     | 16.06%     | 11.92%    | 8.29%     | 5.51%     | 6.15%     | 0.00%     | 0.00%      | 0.01%       |           |
|                  | Reserves                   | 63,421     | 165,795    | 169,312    | 216,759   | 157,300   | 162,427   | 258,520   | 0         | 0          | 969         |           |
|                  | % of A/R                   | 2.27%      | 8.01%      | 11.28%     | 19.47%    | 20.31%    | 31.58%    | 45.04%    | 0.00%     | 0.00%      | 71.46%      |           |
| Bucks            | G/30/96 Last Pmt           | 2,422,717  | 1,561,127  | 1,116,774  | 703,432   | 445,803   | 342,754   | 264,935   | 0         | 0          | 284         | 6,855,817 |
|                  | % of Total A/R             | 35.33%     | 22.76%     | 16.28%     | 10.26%    | 6.50%     | 5.00%     | 3.06%     | 0.00%     | 0.00%      | 0.00%       |           |
|                  | Reserves                   | 71,605     | 131,680    | 110,389    | 127,998   | 90,953    | 119,004   | 126,345   | 0         | 0          | 260         |           |
|                  | % of A/R                   | 2.96%      | 8.43%      | 9.88%      | 18.20%    | 20.40%    | 34.72%    | 47.69%    | 0.00%     | 0.00%      | 91.76%      |           |
| Elkins           | G/30/96 Last Pmt           | 2,865,856  | 1,739,579  | 1,360,921  | 942,073   | 863,886   | 552,097   | 412,744   | 0         | 0          | 1,013       | 8,750,109 |
|                  | % of Total A/R             | 32.95%     | 19.86%     | 15.54%     | 10.76%    | 9.86%     | 6.30%     | 4.71%     | 0.00%     | 0.00%      | 0.01%       |           |
|                  | Reserves                   | 60,894     | 134,055    | 165,776    | 161,358   | 161,566   | 174,754   | 193,486   | 0         | 0          | 905         |           |
|                  | % of A/R                   | 2.11%      | 7.71%      | 12.18%     | 17.13%    | 18.70%    | 31.65%    | 46.88%    | 0.00%     | 0.00%      | 89.33%      |           |
| HUHI             | G/30/96 Registration       | 4,238,878  | 3,995,141  | 3,440,929  | 2,528,195 | 2,011,580 | 1,521,777 | 3,889,598 | 2,498,027 | 7,040,925  | 31,165,051  |           |
|                  | % of Total A/R             | 13.60%     | 12.82%     | 11.04%     | 8.11%     | 6.45%     | 4.88%     | 12.48%    | 8.02%     | 22.59%     |             |           |
|                  | Reserves                   | 402,473    | 471,486    | 547,356    | 572,404   | 555,758   | 492,342   | 1,891,237 | 1,281,239 | 4,012,980  |             |           |
|                  | % of A/R                   | 9.49%      | 11.80%     | 15.91%     | 22.64%    | 27.63%    | 32.35%    | 48.62%    | 51.29%    | 57.00%     |             |           |
| MCP              | G/30/96 Last Pmt           | 5,011,267  | 3,864,077  | 2,732,074  | 2,084,349 | 1,697,855 | 1,076,311 | 1,007,458 | 4,207,728 | 6,268,851  | 27,949,969  |           |
|                  | % of Total A/R             | 17.93%     | 13.82%     | 9.77%      | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%     |             |           |
|                  | Reserves                   | 1,093,210  | 805,251    | 483,276    | 445,843   | 437,955   | 283,873   | 377,284   | 1,686,731 | 3,350,289  |             |           |
|                  | % of A/R                   | 21.82%     | 20.84%     | 17.69%     | 21.39%    | 25.79%    | 26.37%    | 37.45%    | 40.09%    | 53.44%     |             |           |
| AGH*             | G/30/96 Visit / Reg        | 13,047,795 | 3,784,854  | 2,199,116  | 1,219,947 | 844,646   | 379,688   | 466,886   | 936,325   | N/A        | 22,879,238  |           |
|                  | % of Total A/R             | 57.03%     | 16.54%     | 9.61%      | 5.33%     | 3.69%     | 1.66%     | 2.04%     | 4.09%     | N/A        |             |           |
|                  | Reserves                   | 91,228     | 137,973    | 171,709    | 162,055   | 164,434   | 117,573   | 247,717   | 821,019   | N/A        |             |           |
|                  | % of A/R                   | 0.70%      | 3.65%      | 7.81%      | 13.28%    | 19.47%    | 30.97%    | 53.06%    | 87.69%    | N/A        |             |           |
| Total Outpatient | G/30/96 Last Pmt/Reg/Visit | 30,398,522 | 17,014,571 | 12,350,162 | 8,591,503 | 6,638,079 | 4,386,978 | 6,615,615 | 7,642,080 | 13,312,429 | 106,949,938 |           |
|                  | % of Total A/R             | 28.42%     | 15.91%     | 11.55%     | 8.03%     | 6.21%     | 4.10%     | 6.19%     | 7.15%     | 12.45%     |             |           |
|                  | Reserves                   | 1,782,830  | 1,846,241  | 1,647,819  | 1,686,417 | 1,587,966 | 1,348,974 | 3,094,589 | 3,788,989 | 7,365,414  | 24,130,238  |           |
|                  | % of A/R                   | 5.86%      | 10.85%     | 13.34%     | 19.63%    | 23.62%    | 30.77%    | 46.78%    | 49.58%    | 55.33%     | 22.56%      |           |

\* The AGH agings do not show the reader A/R greater than 365 days

CL 138567

Stamp: **Stop Progress** 6/26/98  
**Prepared by** DM  
**in Charge** DM  
**Examined by** \_\_\_\_\_  
**Reviewed by** G.C.  
**CSI Group** \_\_\_\_\_

AMERF  
AIR 4213 @ 6/35/96  
6/35/97

CL 138568

|             |                    |
|-------------|--------------------|
| Date        | 4/19/05            |
| Prepared by |                    |
| Reviewed by |                    |
| Approved by |                    |
| Signature   | <i>[Signature]</i> |

A/R Report Reconciliation  
6/30/97

| Entity                    | Net A/R<br>(excluding b/d) | Allow for<br>Uncoll | Profee<br>A/R | Allow for<br>Uncoll | CRA      | PIP     | Other   | Total   |
|---------------------------|----------------------------|---------------------|---------------|---------------------|----------|---------|---------|---------|
| AGH                       | 81,665                     | (9,567)             |               |                     | (17,940) |         |         | 54,158  |
| MCP                       | 58,745                     | (14,936)            | 565           |                     | (4,081)  | 4,920   | (12)    | 45,201  |
| Elkins                    | 18,800                     | (5,277)             | 196           |                     | (1,355)  |         |         | 12,364  |
| Bucks                     | 16,356                     | (4,286)             |               |                     | (1,917)  |         | 5       | 10,158  |
| Hahnemann                 | 91,200                     | (29,297)            | 845           |                     | 245      | (6,542) |         | 56,451  |
| AHERF ops                 | 1,342                      |                     |               |                     |          |         |         | 1,342   |
| Mngmnt Supp               | 1,511                      |                     |               |                     |          |         |         | 1,511   |
| SCHC                      | 43,874                     | (9,707)             | 584           |                     | (35)     | 545     |         | 35,261  |
| Total Hospital a/r        | 313,493                    | (73,070)            | 2,190         | 0                   | (25,083) | (1,072) | (12)    | 216,446 |
| AUHS                      |                            |                     | 50,398        | (9,499)             |          |         |         | 40,968  |
| AIHG                      |                            |                     | 27,700        | (3,701)             |          |         | 69      | 23,999  |
| Total profee a/r          | 0                          | 0                   | 78,098        | (13,200)            | 0        | 0       | 69      | 64,967  |
| Acquired facilities       |                            |                     |               |                     |          |         |         |         |
| Forbes                    | 32,885                     | (2,825)             |               |                     | (13,439) |         |         | 16,621  |
| AVH                       | 12,529                     | (1,061)             |               |                     | (602)    |         | (484)   | 10,382  |
| Parkview                  | 15,171                     | (3,513)             |               |                     |          | 749     | (5,570) | 6,837   |
| City Avenue               | 16,258                     | (4,735)             |               |                     |          | (1,056) | (3,820) | 6,647   |
| Rancocas                  | 26,395                     | (10,123)            |               |                     | (7,547)  | 297     |         | 9,022   |
| Graduate                  | 55,958                     | (15,977)            |               |                     | (9,736)  | (889)   |         | 29,356  |
| ML Sinai                  | 11,845                     | (2,867)             | 574           |                     | (1,540)  | (1,233) |         | 6,779   |
| Total acquired facilities | 171,041                    | (41,101)            | 574           | 0                   | (32,864) | (2,132) | (9,874) | 85,644  |
| Total AHERF               | 484,534                    | (114,171)           | 80,862        | (13,200)            | (57,947) | (3,204) | (9,817) | 367,057 |

Σ ① = 127,371

127,424 R

53 I  
W

367,061 R  
4 I

CL 138569

CONTENTS:

AIR WIP'S

| Review Completed         |                            |
|--------------------------|----------------------------|
| By _____                 | By _____                   |
| General practice manager | ITAS manager if applicable |
| Date _____               | Date _____                 |

**COOPERS & LYBRAND L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**WORKING PAPERS**

AHERF

(NAME OF CLIENT)

(DIVISION OR SUBSIDIARY)

(LOCATION)

**NATURE OF WORK**

☒ **AUDIT OF FINANCIAL STATEMENTS**  
 (CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**PERIOD COVERED**

YEAR ENDED 6/30/98

OR

PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

**CAL PERSONNEL**

PARTNER \_\_\_\_\_

MANAGER \_\_\_\_\_

IN-CHARGE \_\_\_\_\_

ASSISTANTS

\_\_\_\_\_  
 \_\_\_\_\_  
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★ "PURSUANT TO THE FIRM'S DOCUMENT  
 RETENTION POLICY, THIS DOCUMENT OR  
 FILE SHOULD BE DESTROYED AFTER

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

CL 138570

## UNIFORM WORKING PAPER INDEX

| B<br>I<br>N<br>D<br>E<br>R<br>N<br>O. <sup>*</sup>            | P<br>A<br>G<br>E<br>N<br>O. <sup>†</sup>                                                                                       | B<br>I<br>N<br>D<br>E<br>R<br>N<br>O. <sup>*</sup> | P<br>A<br>G<br>E<br>N<br>O. <sup>†</sup>                                                    |
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| 16                                                            | .....                                                                                                                          | 85                                                 | Capital stock, capital surplus and<br>treasury stock .....                                  |
| 17                                                            | .....                                                                                                                          | 86                                                 | Retained earnings .....                                                                     |
| 18                                                            | .....                                                                                                                          | 87                                                 | .....                                                                                       |
|                                                               |                                                                                                                                | 88                                                 | .....                                                                                       |
|                                                               |                                                                                                                                | 89                                                 | .....                                                                                       |
| <b>Reports, Financials, Footnotes and Trial<br/>Balances:</b> |                                                                                                                                | <b>Income and Expenses:</b>                        |                                                                                             |
| 19                                                            | Financial statements .....                                                                                                     | 90                                                 | Sales and cost of sales .....                                                               |
| 20                                                            | Consolidating working papers (including<br>consolidating grouping sheets) .....                                                | 91                                                 | Operating revenue and expenses .....                                                        |
| 21                                                            | Trial balance and adjusting journal entries .....                                                                              | 92                                                 | Selling, general and administrative .....                                                   |
| 22                                                            | 10-K draft and supporting data .....                                                                                           | 93                                                 | Other income .....                                                                          |
| 23                                                            | Tax return data .....                                                                                                          | 94                                                 | Other expenses .....                                                                        |
| 24                                                            | Earnings per share calculations .....                                                                                          | 95                                                 | Extraordinary items .....                                                                   |
| 25                                                            | Final analytics .....                                                                                                          | 96                                                 | .....                                                                                       |
| 26                                                            | .....                                                                                                                          | 97                                                 | .....                                                                                       |
| 27                                                            | .....                                                                                                                          | 98                                                 | .....                                                                                       |
| 28                                                            | .....                                                                                                                          | 99                                                 | .....                                                                                       |
| 29                                                            | .....                                                                                                                          | 100                                                | .....                                                                                       |
| 30                                                            | .....                                                                                                                          |                                                    |                                                                                             |
| <b>Assets:</b>                                                |                                                                                                                                | <b>Other:</b>                                      |                                                                                             |
| 50                                                            | Cash and cash items .....                                                                                                      | 101                                                | .....                                                                                       |
| 51                                                            | Marketable securities .....                                                                                                    | 102                                                | .....                                                                                       |
| 52                                                            | Notes and other receivables .....                                                                                              | 103                                                | .....                                                                                       |
| 53                                                            | Trade accounts receivable .....                                                                                                | 104                                                | .....                                                                                       |
| 54                                                            | .....                                                                                                                          | 105                                                | .....                                                                                       |
| 55                                                            | Inventories .....                                                                                                              | 106                                                | .....                                                                                       |
| 56                                                            | .....                                                                                                                          | 107                                                | .....                                                                                       |
| 57                                                            | .....                                                                                                                          | 108                                                | .....                                                                                       |
| 58                                                            | Prepaid expenses .....                                                                                                         | 109                                                | .....                                                                                       |
| 59                                                            | Other current assets .....                                                                                                     | 110                                                | .....                                                                                       |
| 60                                                            | .....                                                                                                                          | 111                                                | .....                                                                                       |
| 61                                                            | .....                                                                                                                          | 112                                                | .....                                                                                       |
| 62                                                            | .....                                                                                                                          | 113                                                | .....                                                                                       |
| 63                                                            | Investments .....                                                                                                              | 114                                                | .....                                                                                       |
| 64                                                            | Property, plant and equipment .....                                                                                            |                                                    |                                                                                             |
| 65                                                            | Allow for deprec., depletion and amortization .....                                                                            |                                                    |                                                                                             |
| 66                                                            | Intang. assets, def. charges and amortizations .....                                                                           |                                                    |                                                                                             |
| 67                                                            | Other assets .....                                                                                                             |                                                    |                                                                                             |
| 68                                                            | .....                                                                                                                          |                                                    |                                                                                             |
| 69                                                            | .....                                                                                                                          |                                                    |                                                                                             |
| <b>PERMANENT FILES</b>                                        |                                                                                                                                |                                                    |                                                                                             |
| <b>Understanding/Recording the<br/>Client's System:</b>       |                                                                                                                                | <b>Other:</b>                                      |                                                                                             |
| 201                                                           | Chart of accounts and organizational chart .....                                                                               | 211                                                | Audit strategy documentation .....                                                          |
| 202                                                           | Client's industry data .....                                                                                                   | 212                                                | .....                                                                                       |
| 203                                                           | Client's operations and business .....                                                                                         | 213                                                | .....                                                                                       |
| 204                                                           | Client's accounting policies and procedures .....                                                                              | 214                                                | .....                                                                                       |
| 205                                                           | Certificate of incorporation and by-laws .....                                                                                 | 215                                                | .....                                                                                       |
| 206                                                           | Current contracts and union agreements .....                                                                                   | 216                                                | .....                                                                                       |
| 207                                                           | Assessment of control environment (ACE) .....                                                                                  | 217                                                | .....                                                                                       |
| 208                                                           | Documentation of significant accounting<br>systems, including overview flowcharts<br>and computer environment from (CEF) ..... | 218                                                | .....                                                                                       |
| 209                                                           | Documentation of controls .....                                                                                                | 219                                                | .....                                                                                       |
| 210                                                           | Other - record of discussions with client, etc. ....                                                                           | 220                                                | .....                                                                                       |
|                                                               |                                                                                                                                | 221                                                | .....                                                                                       |
|                                                               |                                                                                                                                | 222                                                | .....                                                                                       |

\* This column should be completed only when preparing the master index.

† This column should be completed only for material filed in this binder. Supplemental indexes should be prepared, where appropriate.

PLR 802 REVISED 12/95

CL 138571

**AHERF**  
**Aging Analysis @ 3/31/88**  
**6730788**

|                  | TOTAL       | IN & CHRG | PAID       | UNPAID | 9-86       | 9-87       | 9-88      | 9-89      | 9-90      | 9-91      | 9-92       | 9-93      | 9-94       | 9-95        | 9-96 | 9-97 | 9-98 | 9-99 | 2000 |
|------------------|-------------|-----------|------------|--------|------------|------------|-----------|-----------|-----------|-----------|------------|-----------|------------|-------------|------|------|------|------|------|
| Buckle           |             |           |            |        |            |            |           |           |           |           |            |           |            |             |      |      |      |      |      |
| Inpatient A/R    | 7,097,877   | -         | 977,882    | -      | 1,914,753  | 975,070    | 786,919   | 503,594   | 553,080   | 288,545   | 468,035    | 250,268   | 379,910    | 7,097,877   |      |      |      |      |      |
| Outpatient A/R   | 9,444,480   | -         | -          | -      | 2,131,738  | 1,151,827  | 764,266   | 973,010   | 556,272   | 497,800   | 1,193,117  | 722,640   | 1,793,911  | 9,444,480   |      |      |      |      |      |
| Total A/R        | 16,542,357  | -         | 977,882    | -      | 4,046,491  | 2,106,897  | 1,551,185 | 1,476,604 | 1,109,352 | 786,445   | 1,621,152  | 972,908   | 2,173,821  | 16,542,357  |      |      |      |      |      |
| % of Total A/R   | 100%        | -         | 6%         | -      | 24%        | 13%        | 9%        | 9%        | 7%        | 5%        | 10%        | 6%        | 13%        | 100%        |      |      |      |      |      |
| IP Reserves      | 1,839,539   | -         | 136,441    | -      | 174,533    | 141,778    | 148,873   | 125,974   | 282,116   | 88,595    | 246,986    | 213,997   | 379,985    | 1,839,539   |      |      |      |      |      |
| OP Reserves      | 4,156,744   | -         | -          | -      | 217,699    | 153,085    | 133,660   | 183,197   | 175,822   | 183,464   | 694,948    | 694,948   | 1,193,911  | 4,156,744   |      |      |      |      |      |
| Total Reserves   | 6,096,284   | -         | 136,441    | -      | 392,232    | 294,863    | 282,533   | 309,171   | 457,939   | 272,059   | 943,934    | 908,946   | 1,573,906  | 6,096,284   |      |      |      |      |      |
| Reserve % of A/R | 37%         | -         | 1%         | -      | 2%         | 2%         | 2%        | 2%        | 3%        | 2%        | 6%         | 5%        | 13%        | 37%         |      |      |      |      |      |
| Bellisa Park     |             |           |            |        |            |            |           |           |           |           |            |           |            |             |      |      |      |      |      |
| Inpatient A/R    | 8,056,521   | -         | 1,648,779  | -      | 2,039,539  | 1,001,391  | 753,987   | 507,111   | 272,131   | 228,989   | 521,475    | 518,053   | 574,076    | 8,056,521   |      |      |      |      |      |
| Outpatient A/R   | 10,865,963  | -         | -          | -      | 2,908,316  | 1,435,878  | 725,177   | 855,280   | 478,725   | 458,947   | 1,109,902  | 828,228   | 1,793,911  | 10,865,963  |      |      |      |      |      |
| Total A/R        | 19,922,384  | -         | 1,648,779  | -      | 5,545,957  | 2,437,269  | 1,479,164 | 1,362,390 | 750,856   | 687,936   | 1,631,377  | 1,447,281 | 3,041,786  | 19,922,384  |      |      |      |      |      |
| % of Total A/R   | 100%        | -         | 8%         | -      | 28%        | 12%        | 7%        | 6%        | 4%        | 6%        | 7%         | 7%        | 15%        | 100%        |      |      |      |      |      |
| IP Reserves      | 2,105,237   | -         | 162,335    | -      | 241,593    | 114,163    | 84,371    | 145,564   | 66,116    | 59,222    | 262,731    | 414,840   | 574,301    | 2,105,237   |      |      |      |      |      |
| OP Reserves      | 4,928,602   | -         | -          | -      | 218,689    | 165,229    | 123,407   | 186,876   | 160,154   | 164,076   | 633,312    | 798,370   | 2,467,709  | 4,928,602   |      |      |      |      |      |
| Total Reserves   | 7,033,839   | -         | 162,335    | -      | 460,282    | 280,393    | 207,778   | 312,440   | 216,270   | 223,298   | 906,043    | 1,213,210 | 3,042,010  | 7,033,839   |      |      |      |      |      |
| Reserve % of A/R | 35%         | -         | 1%         | -      | 2%         | 2%         | 1%        | 2%        | 1%        | 1%        | 5%         | 6%        | 15%        | 35%         |      |      |      |      |      |
| HUH              |             |           |            |        |            |            |           |           |           |           |            |           |            |             |      |      |      |      |      |
| Inpatient A/R    | 62,553,417  | -         | 14,034,748 | -      | 17,857,022 | 7,920,442  | 5,491,734 | 3,878,323 | 2,320,835 | 1,251,902 | 4,928,088  | 2,508,431 | 2,350,784  | 62,553,417  |      |      |      |      |      |
| Outpatient A/R   | 37,983,238  | -         | -          | -      | 3,620,874  | 3,774,443  | 3,454,437 | 1,838,371 | 1,957,855 | 2,205,683 | 5,207,823  | 4,028,246 | 11,794,887 | 37,983,238  |      |      |      |      |      |
| Total A/R        | 100,436,655 | -         | 14,034,748 | -      | 21,477,896 | 11,694,884 | 8,946,171 | 5,716,694 | 4,278,690 | 3,457,585 | 10,135,719 | 6,537,677 | 14,154,681 | 100,436,655 |      |      |      |      |      |
| % of Total A/R   | 100%        | -         | 14%        | -      | 21%        | 12%        | 9%        | 6%        | 4%        | 4%        | 7%         | 7%        | 14%        | 100%        |      |      |      |      |      |
| IP Reserves      | 13,440,550  | -         | 2,897,508  | -      | 1,902,720  | 694,241    | 394,413   | 588,778   | 542,142   | 231,558   | 2,347,991  | 2,105,387 | 2,354,803  | 13,440,550  |      |      |      |      |      |
| OP Reserves      | 20,197,668  | -         | -          | -      | 364,834    | 438,121    | 386,968   | 4         |           |           |            |           |            |             |      |      |      |      |      |

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| Reserve % of A/R    | 20%         | 1%         | 0% | 2%         | 2%         | 1%         | 2%         | 1%         | 2%         | 1%         | 1%         | 1%         | 6% | 5% | 9% | 26%         |
|---------------------|-------------|------------|----|------------|------------|------------|------------|------------|------------|------------|------------|------------|----|----|----|-------------|
| <b>AON</b>          |             |            |    |            |            |            |            |            |            |            |            |            |    |    |    |             |
| Inpatient A/R       | 63,390,779  | 16,187,839 | -  | 19,387,866 | 9,366,462  | 5,520,864  | 4,755,303  | 1,880,464  | 1,317,539  | 1,021,471  | 3,870,819  | -          | -  | -  | -  | 63,390,779  |
| Outpatient A/R      | 42,418,757  | -          | -  | 21,072,866 | 7,661,940  | 3,590,468  | 2,453,951  | 1,237,067  | 1,140,104  | 1,478,414  | 3,361,835  | -          | -  | -  | -  | 42,418,757  |
| Total A/R           | 105,809,536 | 16,187,839 | -  | 40,460,732 | 17,028,402 | 9,512,480  | 7,209,254  | 3,217,531  | 2,457,647  | 2,500,885  | 7,232,654  | -          | -  | -  | -  | 105,809,536 |
| % of Total A/R      | 100%        | 15%        | 0% | 38%        | 16%        | 9%         | 7%         | 3%         | 2%         | 2%         | 7%         | -          | -  | -  | -  | 100%        |
| UP Reserves         | 5,876,909   | 339,408    | -  | 228,218    | 393,153    | 428,359    | 591,039    | 374,257    | 413,360    | 488,976    | 2,643,720  | -          | -  | -  | -  | 5,876,909   |
| OP Reserves         | 4,747,186   | -          | -  | 103,578    | 223,728    | 240,378    | 240,857    | 228,156    | 342,669    | 785,723    | 2,576,963  | -          | -  | -  | -  | 4,747,186   |
| Total Reserves      | 10,624,095  | 339,408    | -  | 335,287    | 616,881    | 668,736    | 831,896    | 602,416    | 756,069    | 1,254,558  | 5,220,713  | -          | -  | -  | -  | 10,624,095  |
| Reserve % of A/R    | 10%         | 0%         | 0% | 0%         | 1%         | 1%         | 1%         | 1%         | 1%         | 1%         | 5%         | -          | -  | -  | -  | 10%         |
| <b>Total UP A/R</b> |             |            |    |            |            |            |            |            |            |            |            |            |    |    |    |             |
| Total UP A/R        | 211,526,785 | 52,194,823 | -  | 57,134,929 | 28,827,287 | 17,873,968 | 14,048,219 | 7,451,023  | 5,319,087  | 9,785,348  | 13,043,912 | 5,780,189  | -  | -  | -  | 211,526,785 |
| Total OP A/R        | 143,843,939 | -          | -  | 37,230,570 | 20,813,110 | 13,176,772 | 8,556,083  | 6,543,390  | 8,481,081  | 12,268,763 | 15,387,408 | 23,386,764 | -  | -  | -  | 143,843,939 |
| Total A/R           | 355,370,725 | 52,194,823 | -  | 94,365,500 | 49,640,397 | 31,150,740 | 22,604,302 | 13,994,413 | 11,800,168 | 22,052,112 | 28,431,317 | 28,148,853 | -  | -  | -  | 355,370,725 |
| % of Total A/R      | 100%        | 15%        | 0% | 27%        | 14%        | 9%         | 6%         | 4%         | 3%         | 6%         | 8%         | 8%         | -  | -  | -  | 100%        |
| Total UP Reserve    | 41,433,864  | 7,965,887  | -  | 3,745,748  | 2,198,449  | 1,506,989  | 2,120,049  | 1,424,098  | 1,170,633  | 5,089,185  | 10,450,054 | 5,752,754  | -  | -  | -  | 41,433,864  |
| Total OP Reserve    | 53,782,456  | -          | -  | 1,601,324  | 1,891,750  | 1,534,369  | 1,704,644  | 1,738,805  | 1,904,414  | 8,605,144  | 13,181,702 | 23,386,764 | -  | -  | -  | 53,782,456  |
| Total Reserve       | 95,196,420  | 7,965,887  | -  | 5,547,073  | 4,090,199  | 3,041,376  | 3,824,694  | 3,163,903  | 3,075,047  | 11,694,328 | 23,641,756 | 28,151,558 | -  | -  | -  | 95,196,420  |
| Reserve % of A/R    | 27%         | 2%         | 0% | 2%         | 1%         | 1%         | 1%         | 1%         | 1%         | 3%         | 7%         | 6%         | -  | -  | -  | 27%         |

CL 138573



**ANERF**  
**Inpatient Aging Comparison**  
**3/31/98**

|              |         | 0-10       | 11-20     | 21-30     | 31-40     | 41-50     | 51-60     | 61-70     | 71-80     | 81-90     | 91-100     | 101-110 | 111-120 | 121-130 | 131-140 | 141-150 | 151-160 | 161-170 | 171-180 | 181-190 | 191-200 | Total |
|--------------|---------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Bucks        | 3/31/98 | 1,914,753  | 975,070   | 786,919   | 503,594   | 553,080   | 288,545   | 468,035   | 250,288   | 378,910   | 6,120,195  | 100%    |         |         |         |         |         |         |         |         |         |       |
| Bucks        | 8/30/97 | 2,554,985  | 1,155,017 | 442,212   | 424,999   | 388,567   | 307,284   | 377,632   | 353,084   | 214,861   | 6,196,651  | 100%    |         |         |         |         |         |         |         |         |         |       |
| % Difference |         | -10%       | -3%       | 6%        | 1%        | 3%        | 0%        | 2%        | -2%       | 3%        |            |         |         |         |         |         |         |         |         |         |         |       |
| Elkins       | 3/31/98 | 2,838,539  | 1,001,391 | 753,967   | 597,111   | 272,131   | 228,999   | 521,475   | 519,053   | 574,076   | 7,407,742  | 100%    |         |         |         |         |         |         |         |         |         |       |
| Elkins       | 8/30/97 | 2,818,547  | 1,251,029 | 759,819   | 357,802   | 388,532   | 318,840   | 551,576   | 342,085   | 532,274   | 7,316,514  | 100%    |         |         |         |         |         |         |         |         |         |       |
| % Difference |         | 1%         | -4%       | 0%        | 3%        | -2%       | -1%       | 0%        | 2%        | 0%        |            |         |         |         |         |         |         |         |         |         |         |       |
| HUH          | 3/31/98 | 17,857,022 | 7,920,442 | 6,491,734 | 3,879,323 | 2,320,935 | 1,251,902 | 4,928,086 | 2,508,431 | 2,360,784 | 48,518,669 | 100%    |         |         |         |         |         |         |         |         |         |       |
| HUH          | 8/30/97 | 15,475,345 | 8,451,889 | 6,133,704 | 4,127,910 | 2,736,978 | 2,089,455 | 4,247,202 | 2,733,026 | 5,328,313 | 51,333,822 | 100%    |         |         |         |         |         |         |         |         |         |       |
| % Difference |         | 7%         | 0%        | -1%       | 0%        | -1%       | -2%       | 2%        | 0%        | -6%       |            |         |         |         |         |         |         |         |         |         |         |       |
| MCP          | 3/31/98 | 8,558,204  | 4,700,530 | 2,887,850 | 2,112,080 | 1,391,694 | 1,248,568 | 762,970   | 5,066,903 | 1,613,287 | 28,333,086 | 100%    |         |         |         |         |         |         |         |         |         |       |
| MCP          | 8/30/97 | 11,932,938 | 5,174,846 | 3,875,633 | 1,896,073 | 1,791,290 | 1,334,455 | 1,158,219 | 3,116,861 | (91,509)  | 30,188,806 | 100%    |         |         |         |         |         |         |         |         |         |       |
| % Difference |         | -9%        | -1%       | -3%       | 1%        | -1%       | 0%        | -1%       | 10%       | 0%        |            |         |         |         |         |         |         |         |         |         |         |       |

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|                 |         |            |            |            |            |           |           |            |            |           |             |
|-----------------|---------|------------|------------|------------|------------|-----------|-----------|------------|------------|-----------|-------------|
| SCMC            | 3/31/98 | 6,496,523  | 4,861,392  | 2,532,504  | 2,198,808  | 942,719   | 983,534   | 2,083,300  | 828,417    | 832,132   | 21,759,330  |
|                 |         | 30%        | 22%        | 12%        | 10%        | 4%        | 5%        | 10%        | 4%         | 4%        | 100%        |
| SCMC            | 8/30/97 | 7,992,144  | 5,847,127  | 2,983,173  | 724,328    | 963,397   | 744,937   | 888,458    | 998,428    | 1,105,010 | 22,243,002  |
|                 |         | 36%        | 26%        | 13%        | 3%         | 4%        | 3%        | 4%         | 4%         | 5%        |             |
| % Difference    |         | -6%        | -4%        | -2%        | 7%         | 0%        | 1%        | 6%         | -1%        | -1%       |             |
| AGH             | 3/31/98 | 19,367,898 | 9,368,482  | 5,520,894  | 4,755,303  | 1,980,484 | 1,317,539 | 1,021,471  | 3,970,819  | 0         | 63,390,779  |
|                 |         | 31%        | 15%        | 9%         | 8%         | 3%        | 2%        | 2%         | 6%         | 0%        | 100%        |
| AGH             | 8/30/97 | 21,143,133 | 9,450,279  | 4,400,835  | 2,410,857  | 2,035,841 | 1,678,441 | 2,853,443  | 3,594,129  | 0         | 47,566,858  |
|                 |         | 44.45%     | 20%        | 8%         | 5%         | 4%        | 4%        | 6%         | 8%         | 0%        | 100%        |
| % Difference    |         | -14%       | -5%        | -1%        | 2%         | -1%       | -1%       | -4%        | -1%        | 0%        |             |
| Total @ 3/31/98 |         | 57,134,929 | 28,627,287 | 17,973,968 | 14,048,219 | 7,451,023 | 5,319,087 | 9,785,348  | 13,043,912 | 5,760,189 | 175,529,801 |
| % of A/R        |         | 33%        | 16%        | 10%        | 8%         | 4%        | 3%        | 6%         | 7%         | 3%        | 100%        |
| Total @ 8/30/97 |         | 61,915,102 | 31,330,167 | 18,595,376 | 9,941,969  | 8,280,605 | 6,483,412 | 10,074,530 | 11,135,623 | 7,088,949 | 164,845,753 |
| % of A/R        |         | 38%        | 19%        | 11%        | 6%         | 5%        | 4%        | 6%         | 7%         | 4%        | 100%        |
| % Difference    |         | -5%        | -3%        | -1%        | 2%         | -1%       | -1%       | -1%        | 1%         | -1%       |             |

CL 138575

ANERF  
Outpatient Aging Comparison  
3/3/98

|              |         | 0-30      | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-210   | 211-240   | 241-270    | 271-300    | 301-330 | Total |
|--------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|---------|-------|
| Bucks        | 3/31/98 | 2,131,738 | 1,131,927 | 784,266   | 673,010   | 558,272   | 497,900   | 1,153,117 | 722,640   | 1,793,611  | 9,444,480  | 100%    |       |
|              |         | 23%       | 12%       | 8%        | 7%        | 6%        | 5%        | 12%       | 8%        | 19%        |            |         |       |
| Bucks        | 6/30/97 | 4,565,548 | 2,312,160 | 1,440,344 | 921,860   | 764,508   | 444,256   | 1,141,274 | 1,117,477 | 1,156,738  | 13,189,120 |         |       |
|              |         | 41%       | 19%       | 7%        | 7%        | 6%        | 5%        | 6%        | 6%        | 3%         | 6,198,651  |         |       |
| % Difference |         | -19%      | -7%       | 1%        | 0%        | 0%        | 0%        | 6%        | 2%        | 16%        |            |         |       |
| Elkins       | 3/31/98 | 2,939,539 | 1,001,391 | 753,967   | 597,111   | 272,131   | 228,989   | 521,475   | 519,053   | 574,076    | 9,056,521  | 100%    |       |
|              |         | 32%       | 11%       | 8%        | 7%        | 3%        | 3%        | 6%        | 6%        | 6%         |            |         |       |
| Elkins       | 6/30/97 | 4,600,741 | 2,216,386 | 1,435,342 | 1,044,801 | 851,755   | 466,458   | 1,274,433 | 1,413,731 | 2,428,455  | 15,518,454 |         |       |
|              |         | 38%       | 17%       | 10%       | 5%        | 5%        | 4%        | 8%        | 5%        | 7%         | 7,346,542  |         |       |
| % Difference |         | -6%       | -6%       | -2%       | 2%        | -2%       | -2%       | -2%       | 1%        | -1%        |            |         |       |
| HUH          | 3/31/98 | 3,620,674 | 3,774,443 | 3,454,437 | 1,838,371 | 1,967,655 | 2,205,853 | 5,207,623 | 4,029,246 | 11,794,897 | 37,883,238 | 100%    |       |
|              |         | 10%       | 10%       | 9%        | 5%        | 5%        | 6%        | 14%       | 11%       | 31%        |            |         |       |
| HUH          | 6/30/97 | 5,122,820 | 4,047,207 | 4,601,344 | 3,434,050 | 2,444,473 | 2,678,133 | 4,160,553 | 3,456,674 | 12,045,342 | 43,645,815 |         |       |
|              |         | 30%       | 16%       | 12%       | 8%        | 5%        | 4%        | 8%        | 5%        | 10%        | 6,328,343  |         |       |
| % Difference |         | -21%      | -7%       | -3%       | -3%       | 0%        | 2%        | 5%        | 5%        | 21%        | -6,328,343 |         |       |
| MCP          | 3/31/98 | 3,334,537 | 2,567,304 | 1,763,026 | 1,503,729 | 1,289,077 | 1,127,317 | 1,101,875 | 4,640,243 | 3,717,989  | 21,045,096 | 100%    |       |
|              |         | 16%       | 12%       | 8%        | 7%        | 6%        | 5%        | 5%        | 22%       | 18%        |            |         |       |
| MCP          | 6/30/97 | 6,557,766 | 4,425,071 | 3,552,160 | 2,451,467 | 1,808,728 | 1,425,705 | 739,339   | 3,457,548 | 4,611,756  | 28,876,443 |         |       |
|              |         | 40%       | 17%       | 13%       | 6%        | 6%        | 4%        | 4%        | 10%       | 0%         | 9,913,097  |         |       |
| % Difference |         | -24%      | -5%       | -4%       | 1%        | 0%        | 1%        | 1%        | 12%       | 18%        | -9,913,097 |         |       |
| SCHC         | 3/31/98 | 4,464,348 | 4,221,619 | 2,458,381 | 1,431,742 | 1,024,595 | 1,061,215 | 2,214,833 | 1,705,214 | 3,614,558  | 22,186,505 | 100%    |       |
|              |         | 20%       | 19%       | 11%       | 6%        | 5%        | 5%        | 10%       | 8%        | 16%        |            |         |       |

CL 138576

|                 |         |            |            |            |            |           |           |            |            |            |             |
|-----------------|---------|------------|------------|------------|------------|-----------|-----------|------------|------------|------------|-------------|
| SCHC            | 6/30/97 | 5059,722   | 3074,913   | 2802,024   | 2059,107   | 1,519,433 | 1,061,717 | 2220,410   | 1573,029   | 1491,619   | 22,105,894  |
|                 |         | 7,992,144  | 9,047,127  | -2,983,173 | 724,928    | -983,397  | 744,937   | 886,458    | -996,428   | -1,165,910 | 22,243,082  |
|                 |         | 36%        | 28%        | 13%        | 3%         | 4%        | 3%        | 4%         | 4%         | 5%         |             |
| % Difference    |         | -16%       | -7%        | -2%        | 3%         | 0%        | 1%        | 6%         | 3%         | 11%        |             |
| AGH             | 3/31/98 | 21,072,966 | 7,681,940  | 3,991,486  | 2,453,951  | 1,237,067 | 1,140,108 | 1,479,414  | 3,361,835  | -          | 42,418,757  |
|                 |         | 50%        | 18%        | 9%         | 6%         | 3%        | 3%        | 3%         | 8%         | 0%         | 100%        |
| AGH             | 6/30/97 | 10,194,617 | 5,512,912  | (720,306)  | 2,734,855  | 1,155,972 | 1,809,459 | 3,004,478  | 10,000,124 | 0          | 33,692,111  |
|                 |         | 30%        | 16%        | -2%        | 8%         | 3%        | 5%        | 9%         | 30%        | 0%         | 100%        |
| % Difference    |         | 19%        | 2%         | 12%        | -2%        | -1%       | -3%       | -5%        | -22%       | 0%         |             |
| Total @ 3/31/98 |         | 37,563,791 | 20,378,623 | 13,205,562 | 8,497,914  | 6,336,796 | 6,251,433 | 11,678,337 | 14,978,231 | 21,495,131 | 140,385,818 |
| % of AJR        |         | 27%        | 15%        | 9%         | 6%         | 5%        | 4%        | 8%         | 11%        | 15%        | 100%        |
| Total @ 6/30/97 |         | 50,966,586 | 27,392,820 | 13,474,235 | 10,265,967 | 7,400,736 | 6,614,430 | 10,225,565 | 17,541,618 | 7,088,949  | 150,970,906 |
| % of AJR        |         | 34%        | 18%        | 9%         | 7%         | 5%        | 4%        | 7%         | 12%        | 5%         | 100%        |
| % Difference    |         | -7%        | -4%        | 0%         | -1%        | 0%        | 0%        | 2%         | -1%        | 11%        |             |

CL 138577

HERE  
AIR Aging Analysis @ 3/31/98  
6/30/98

350-2

## SUMMARY

| CLASS            | TOTAL      | IH & DNFB<br>(NET) BILLED |   | 0-30       | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-270   | 271-365   | 365+      |
|------------------|------------|---------------------------|---|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| INPATIENT        |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL BLUE CROSS | 11,048,312 | 2,782,481                 | 0 | 2,897,033  | 1,249,153 | 977,697   | 742,588   | 533,239   | 414,473   | 638,834   | 680,133   | 122,681   |
| TOTAL HMO        | 39,525,464 | 5,609,808                 | 0 | 11,423,220 | 8,128,045 | 4,546,394 | 2,741,348 | 1,522,484 | 1,106,612 | 2,296,409 | 1,066,698 | 1,053,437 |
| TOTAL INPATIENT  | 50,573,775 | 8,402,289                 | 0 | 14,320,253 | 9,378,199 | 5,524,090 | 3,483,934 | 2,055,734 | 1,521,084 | 2,935,243 | 1,776,831 | 1,178,118 |
| TOTAL            |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 50,573,775 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 11,048,312 |            |                           |   |            |           |           |           |           |           |           |           |           |
| TOTAL 39,525,464 |            |                           |   |            |           |           |           |           |           |           |           |           |
|                  |            |                           |   |            |           |           |           |           |           |           |           |           |

CL 138579

INPATIENT  
3/31/98

#### IV. HOSPITALS, BUCKS COUNTY

| CLASS            | TOTAL     | IH & DNFB |      | FINAL   |         |         |         |         |         |         |         |         |           |
|------------------|-----------|-----------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
|                  |           | (NET)     | ILLE | 0-30    | 31-60   | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+    |           |
| B BLUE CROSS     | 153,758   | 19,144    |      | 49,101  | 21,450  | 18,501  | 3,900   | 11,000  | 1,210   | 16,116  | 335     | 13,001  | 134,614   |
| B HMO (USHC/MHPE | 1,981,093 | 124,080   |      | 612,019 | 413,095 | 263,453 | 156,637 | 52,738  | 53,414  | 106,584 | 76,018  | 123,057 | 1,857,013 |
| TOTAL            | 2,134,850 | 143,224   |      | 661,120 | 434,545 | 281,954 | 160,537 | 63,736  | 54,624  | 122,699 | 76,353  | 136,058 | 1,991,626 |

## NIV. HOSPITALS, ELKINS PARK

| CLASS            | TOTAL     | IH & DNFB |     | FINAL     |         |         |         |         |         |         |         |         |           |
|------------------|-----------|-----------|-----|-----------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
|                  |           | (NET)     | ILL | 0-30      | 31-60   | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-385 | 365+    |           |
| B BLUE CROSS     | 482,110   | 206,138   |     | 96,430    | 11,846  | 20,546  | 36,604  | 14,742  | 7,722   | 37,494  | 27,035  | 23,552  | 275,972   |
| B HMO (USHC/KHPE | 3,000,364 | 236,084   |     | 1,193,641 | 519,733 | 340,600 | 167,471 | 81,524  | 33,054  | 120,127 | 153,068 | 155,063 | 2,764,280 |
| TOTAL            | 3,482,474 | 442,222   | 0   | 1,290,071 | 531,579 | 361,146 | 204,075 | 96,266  | 40,776  | 157,621 | 180,103 | 178,615 | 3,040,252 |

ALLEGHENY UNIVERSITY - HAHN ~~RECEIVED~~ FROM FINAL BILL DATE  
ACCOUNTS RECEIVABLE AGING - INPATIENT

[illegible]

ALLEGHENY UNIVERSITY - MCC & ~~RECEIVED~~ FROM FINAL BILL DATE  
ACCOUNTS RECEIVABLE AGING - INPATIENT

| CLASS          | TOTAL     | IH & DNFB (NET) |           |         |         |         |         |         |         |          |           | FINAL ILLE |
|----------------|-----------|-----------------|-----------|---------|---------|---------|---------|---------|---------|----------|-----------|------------|
|                |           | 0-30            | 31-60     | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+     |           |            |
| 6 OTHER HMO    | 898,505   | 64,560          | 52,540    | 0       | 57,416  | 0       | 5,301   | 12,042  | 30,757  | (64,623) | 157,993   |            |
| B&2 BLUE CROSS | 2,586,249 | 789,552         | 228,760   | 298,183 | 277,720 | 110,759 | 69,742  | 28,940  | 246,230 | (77,924) | 1,969,862 |            |
| D HMO CAP      | 18,561    | 0               | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 18,561   | 18,561    |            |
| E KEYSTONE     | 2,178,730 | 918,177         | 241,939   | 245,770 | 80,190  | 90,958  | 24,331  | 83,399  | 85,056  | 48,148   | 1,817,968 |            |
| H HMO REGULAR  | 5,591,478 | 1,300,238       | 1,255,702 | 634,397 | 614,629 | 394,839 | 344,300 | 41,458  | 84,099  | 296,428  | 4,966,089 |            |

**CL 138580**

|       |            |           |   |           |           |           |           |         |         |         |         |         |           |
|-------|------------|-----------|---|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|-----------|
| TOTAL | 11,273,523 | 2,342,950 | 0 | 3,072,527 | 1,776,941 | 1,178,351 | 1,029,955 | 596,556 | 443,674 | 185,840 | 446,142 | 220,598 | 8,930,573 |
|-------|------------|-----------|---|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|-----------|

ST CHRISTOPHERS HOSPITAL  
ACCOUNTS RECEIVABLE AGING - INPATIENT

AGED FROM FINAL BILL DATE

| CLASS            | TOTAL     | IH & DNFB |      | FINAL | AGED FROM FINAL |           |         |         |         |         |         |         |           |           |  | Check<br>(504,706) |
|------------------|-----------|-----------|------|-------|-----------------|-----------|---------|---------|---------|---------|---------|---------|-----------|-----------|--|--------------------|
|                  |           | (NET)     | ILLE |       | 0-30            | 31-60     | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+      |           |  |                    |
| B BLUE CROSS     | 1,366,401 | 279,424   |      |       | 273,944         | 78,475    | 143,261 | 50,637  | 80,667  | 252,000 | 187,007 | 34,789  | (13,802)  | 1,086,977 |  |                    |
| H HMO (USHC, KHP | 4,956,533 | 1,003,566 |      |       | 1,372,982       | 1,315,278 | 518,406 | 337,308 | 109,361 | 284,440 | 113,919 | 40,977  | (139,704) | 3,952,967 |  |                    |
| TOTAL            | 6,322,934 | 1,282,990 | 0    |       | 1,646,928       | 1,393,754 | 661,667 | 387,944 | 190,028 | 536,440 | 300,926 | 75,766  | (153,506) | 5,039,944 |  |                    |

  

| CLASS              | TOTAL      | IH & DNFB |      | FINAL | AGED FROM FINAL |           |         |         |         |         |         |         |          |            |  | Check<br>(504,706) |
|--------------------|------------|-----------|------|-------|-----------------|-----------|---------|---------|---------|---------|---------|---------|----------|------------|--|--------------------|
|                    |            | (NET)     | ILLE |       | 0-30            | 31-60     | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+     |            |  |                    |
| B BLUE CROSS       | 2,002,269  | 504,706   | 0    |       | 419,475         | 111,771   | 182,308 | 91,141  | 106,409 | 260,932 | 240,617 | 62,159  | 22,752   | 1,497,563  |  |                    |
| A PHILA BLUE CROSS | 5,580,533  | 1,671,488 | 0    |       | 1,543,563       | 733,205   | 340,886 | 155,101 | 182,406 | 78,689  | 368,454 | 321,815 | 184,928  | 5,580,533  |  |                    |
| B&2 BLUE CROSS     | 3,465,510  | 616,287   | 0    |       | 933,996         | 404,177   | 454,503 | 496,346 | 244,424 | 74,852  | 28,763  | 296,159 | (84,987) | 3,465,510  |  |                    |
| NJ BLUE CROSS      | 0          | 0         | 0    |       | 0               | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0          |  |                    |
| OTHER BLUE CROSS   | 0          | 0         | 0    |       | 0               | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0        | 0          |  |                    |
| TOTAL BLUE CROSS   | 11,048,312 | 2,792,481 | 0    |       | 2,897,033       | 1,249,153 | 977,697 | 742,588 | 533,239 | 414,473 | 638,834 | 680,133 | 122,681  | 11,048,312 |  |                    |

  

|                  |            |           |   |  |            |           |           |           |           |           |           |           |           |            |  |
|------------------|------------|-----------|---|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|--|
| 6 OTHER HMO      | 898,505    | 740,512   | 0 |  | 64,560     | 52,540    | 0         | 57,416    | 0         | 5,301     | 12,042    | 30,757    | (64,623)  | 898,505    |  |
| D HMO CAP        | 18,561     | 0         | 0 |  | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 18,561    |            |  |
| E KEYSTONE       | 2,178,730  | 360,762   | 0 |  | 918,177    | 241,939   | 245,770   | 80,190    | 90,958    | 24,331    | 83,399    | 85,056    | 48,148    | 2,178,730  |  |
| H HMO REGULAR    | 5,591,478  | 625,389   | 0 |  | 1,300,238  | 1,255,702 | 634,397   | 614,629   | 394,839   | 344,300   | 41,458    | 84,099    | 296,426   | 5,591,478  |  |
| C HMO PANJ       | 8,415,807  | 857,223   | 0 |  | 2,249,557  | 1,977,695 | 977,771   | 762,383   | 316,305   | (14,698)  | 1,088,416 | 137,325   | 63,829    | 8,415,807  |  |
| H HMO (USHC/KHPE | 8,937,990  | 1,363,730 | 0 |  | 3,178,642  | 2,248,107 | 1,122,460 | 661,416   | 243,621   | 370,907   | 340,629   | 270,062   | 138,416   | 9,937,990  |  |
| 3 MISC HMO CONTR | 12,484,393 | 1,662,192 | 0 |  | 3,712,046  | 2,353,063 | 1,565,995 | 565,313   | 476,772   | 376,470   | 730,464   | 489,398   | 552,679   | 12,484,393 |  |
| TOTAL HMO        | 39,525,464 | 5,609,808 | 0 |  | 11,423,220 | 8,129,045 | 4,546,394 | 2,741,346 | 1,522,494 | 1,106,612 | 2,296,409 | 1,096,898 | 1,053,437 | 39,525,464 |  |

  

|           |            |           |   |  |            |           |           |           |           |           |           |           |           |            |  |
|-----------|------------|-----------|---|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|--|
| TOTAL I/P | 50,573,775 | 8,402,289 | 0 |  | 14,320,253 | 9,378,199 | 5,524,090 | 3,483,934 | 2,055,734 | 1,521,084 | 2,935,243 | 1,776,831 | 1,176,116 | 50,573,775 |  |
| check     | 0          | 0         | 0 |  | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |  |

CL 138581



OUTPATIENT  
3/31/88

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY

| CLASS        | TOTAL     | 0-30      | 31-60   | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+    |
|--------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| B BLUE CROSS | 149,357   | 72,494    | 21,186  | 8,935   | 7,847   | 2,976   | 5,072   | 3,045   | 4,117   | 23,783  |
| H HMO        | 2,988,787 | 882,244   | 426,469 | 300,556 | 185,699 | 187,529 | 128,552 | 264,871 | 234,570 | 400,197 |
| H30 - BC     | 2,556     | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 2,556   |
| H39.42 - KHP | 779,131   | 148,966   | 93,179  | 48,043  | 47,927  | 39,604  | 34,628  | 48,309  | 36,298  | 283,179 |
| TOTAL        | 3,919,831 | 1,103,703 | 540,834 | 355,434 | 241,474 | 210,109 | 166,252 | 317,325 | 274,983 | 709,716 |

ALLEGHENY UNIV. HOSPITALS, ELKINS PARK

| CLASS        | TOTAL     | 0-30      | 31-60   | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+    |
|--------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| B BLUE CROSS | 217,969   | 100,198   | 41,776  | 21,251  | 6,869   | 1,389   | 6,877   | 8,119   | 869     | 32,534  |
| H HMO        | 3,912,634 | 1,223,797 | 689,329 | 298,250 | 254,764 | 131,902 | 123,298 | 204,235 | 218,118 | 788,942 |
| H30 - BC     | 407       | 0         | 0       | 0       | 0       | 14      | 14      | 231     | 0       | 148     |
| H39.42 - KHP | 12,702    | 2,970     | 1,498   | 238     | 0       | 2,449   | 31      | 2,219   | 1,514   | 1,763   |
| TOTAL        | 4,143,712 | 1,326,965 | 732,603 | 319,739 | 261,633 | 135,755 | 130,220 | 212,804 | 220,598 | 803,408 |

ALLEGHENY UNIVERSITY - HAHNEMANN

| CLASS             | TOTAL      | 0-30      | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-270   | 271-365   | 365+      |
|-------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 3 MISC HMO        | 13,133,674 | 1,264,042 | 1,680,609 | 1,256,683 | 752,783   | 951,330   | 1,025,686 | 1,822,092 | 1,172,352 | 3,108,197 |
| A PHIL BC         | 2,552,286  | 509,800   | 244,113   | 204,913   | 80,395    | 56,110    | 73,839    | 325,671   | 169,489   | 887,889   |
| B BC - BANK & FED | 424,740    | 56,594    | 88,563    | 44,468    | 23,355    | 9,510     | 23,672    | 85,378    | 36,780    | 56,419    |
| C HMO PA/NJ       | 5,922,719  | 605,310   | 437,400   | 668,647   | 257,733   | 172,000   | 220,886   | 784,402   | 537,566   | 2,228,673 |
| TOTAL             | 22,033,429 | 2,435,736 | 2,450,684 | 2,174,713 | 1,114,266 | 1,188,949 | 1,344,182 | 3,127,543 | 1,916,178 | 6,281,178 |

ALLEGHENY UNIVERSITY - MCC

| CLASS              | TOTAL     | 0-30    | 31-60   | 61-90  | 91-120 | 121-150 | 151-180 | 181-270 | 271-365 | 365+    |
|--------------------|-----------|---------|---------|--------|--------|---------|---------|---------|---------|---------|
| 2 BC - OUT OF STAT | 993       | 0       | 0       | 193    | 105    | 0       | (55)    | 0       | 79      | 671     |
| B OTHER HMO        | 52,628    | 5,967   | 6,541   | 2,114  | 1,103  | 847     | 1,221   | 1,730   | 15,230  | 17,872  |
| B BLUE CROSS **    | 1,505,409 | 401,240 | 212,390 | 64,035 | 82,680 | 34,119  | 49,073  | 38,167  | 147,101 | 476,604 |

CL 138582

[illegible]

## ST CHRISTOPHERS HOSPITAL

| CLASS          | TOTAL     | 0-30      | 31-60     | 61-90   | 91-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+    |
|----------------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|
| B BLUE CROSS   | 553,346   | 140,799   | 65,315    | 55,837  | 37,064  | 13,177  | 27,687  | 44,881  | 29,767  | 138,719 |
| H HMO          | 3,126,106 | 697,558   | 693,400   | 407,290 | 220,363 | 128,416 | 79,942  | 246,064 | 126,898 | 524,154 |
| H30 (BC)       | 16,522    | 6,847     | 2,159     | 2,077   | 578     | 688     | 254     | 834     | 367     | 720     |
| K39,K42 (KHPE) | 1,988,433 | 397,530   | 418,372   | 217,718 | 164,415 | 136,598 | 139,810 | 154,210 | 87,908  | 281,774 |
| TOTAL          | 5,684,407 | 1,244,735 | 1,179,246 | 682,821 | 422,436 | 278,878 | 247,793 | 448,089 | 256,939 | 975,367 |

|                     | TOTAL     | 0-30      | 31-60   | 61-90   | 81-120  | 121-150 | 151-180 | 181-270 | 271-365 | 365+      |
|---------------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|-----------|
| B BLUE CROSS        | 2,426,081 | 714,732   | 340,667 | 149,958 | 134,460 | 51,661  | 88,710  | 92,311  | 181,942 | 671,840   |
| A PHIL BC           | 2,552,298 | 509,800   | 243,113 | 204,813 | 80,395  | 56,209  | 73,838  | 325,671 | 169,469 | 897,889   |
| B BC-BANK & FED     | 424,740   | 56,584    | 88,563  | 44,468  | 23,355  | 9,510   | 23,672  | 85,378  | 36,790  | 56,419    |
| OTHER BLUE CROSS    | 893       |           |         | 0       | 105     |         | (55)    | 0       | 79      | 671       |
| NJ BLUE CROSS       | 0         | 0         | 0       | 0       |         |         |         | 0       | 0       | 0         |
| TOTAL BLUE CROSS    | 5,404,110 | 1,281,115 | 673,342 | 398,533 | 238,316 | 117,380 | 186,165 | 503,360 | 388,281 | 1,616,619 |
| TOTAL ALL COMPANIES | 5,404,110 | 1,281,115 | 673,342 | 398,533 | 238,316 | 117,380 | 186,165 | 503,360 | 388,281 | 1,616,619 |

[illegible]

**CL 138583**

|               |        |
|---------------|--------|
| Date Printed  | 7/5/98 |
| Printed by    | 15 AC  |
| at C.A.L.     |        |
| at Case No.   |        |
| Examiner      |        |
| Reviewed by   |        |
| C.S.L. REVIEW |        |

HERE  
HINDS BC ANALYSIS @ 3/3/98  
6/30/98

CL 138584

3150-3

CL 138585

01-Jul-98  
12:37 PM

ALLEGHENY UNIVERSITY HOSPITALS  
HANNEBERRY - 041  
SUMMARY OF RESERVES FOR BAD DEBTS  
#1204200-35000130  
3/31/98

| MONTH            | BEGINNING<br>BALANCE | WRITE-OFFS  | RECOVERIES (b) | BAD DEBT<br>(PROV) BEN | SMS-Q1<br>ADJUST | REACTIVATED<br>A/R | OTHER       | ENDING<br>BALANCE | A/R<br>BALANCE | RESERVE<br>% | RESERVE<br>A/R | VARIANCE<br>(OVER/UNDER) |
|------------------|----------------------|-------------|----------------|------------------------|------------------|--------------------|-------------|-------------------|----------------|--------------|----------------|--------------------------|
| JULY             | (\$15,053,013)       | 185,065     | (133)          | (\$454,432)            |                  | (\$70,199)         |             | (\$15,053,013)    | \$32,607,575   | 46.2%        | (15,053,013)   | 0                        |
| AUGUST           | (15,582,683)         | 25,968      | (216)          | (1,043,253)            |                  | (35,077)           |             | (\$15,582,683)    | \$32,915,237   | 47.3%        | (15,587,410)   | 4,727                    |
| SEPTEMBER        | (16,661,732)         | 152,127     | (200)          | (1,093,503)            |                  | (32,837)           |             | (16,661,704)      | 33,481,292     | 48.9%        | (16,607,852)   | 6,720                    |
| OCTOBER          | (16,861,794)         | 16,281      | (79)           | (1,000,209)            |                  | (14,867)           |             | (18,524,942)      | 35,399,897     | 50.7%        | (18,640,176)   | 87,382                   |
| NOVEMBER         | (20,329,333)         | 687,000     | (230)          | (1,820,492)            |                  | 0                  |             | (20,329,333)      | 37,582,515     | 54.1%        | (20,329,334)   | 1                        |
| DECEMBER         | (19,839,749)         | 0           | (71)           | (190,766)              |                  | (16,568)           |             | (19,839,749)      | 38,402,922     | 54.3%        | (19,839,749)   | 1                        |
| JANUARY          | (20,405,554)         | 47,743      | (17)           | (727,874)              |                  | (13,751)           | 175,836 (a) | (20,405,554)      | 35,923,536     | 56.8%        | (20,405,556)   | 1                        |
| FEBRUARY         | (20,425,802)         | 27,865      | (56)           | (47,835)               |                  | (20,099)           |             | (20,425,802)      | 37,857,881     | 54.2%        | (20,425,803)   | 1                        |
| MARCH            |                      |             | (365)          | 217,110                |                  | (16,473)           |             | (20,197,665)      |                |              | (20,197,666)   | 1                        |
| APRIL            |                      |             |                |                        |                  |                    |             |                   |                |              |                |                          |
| MAY              |                      |             |                |                        |                  |                    |             |                   |                |              |                |                          |
| JUNE             |                      |             |                |                        |                  |                    |             |                   |                |              |                |                          |
| YTD ADJ TO CALC. |                      |             |                |                        |                  |                    |             |                   |                |              |                |                          |
| TOTAL            | (\$15,053,013)       | \$1,151,868 | (\$1,370)      | (\$6,350,807)          | \$0              | (\$220,000)        | \$175,836   | (\$20,197,665)    | \$32,607,575   |              | (\$20,425,803) | \$227,838                |

## NOTES:

- (a) Result of adjustments to OP reimbursement rates for several payors, which directly impacts required bad debt reserve derived from ATR.  
(b) Recoveries are associated with MAP revenue. All other patient bad debt recoveries are recorded directly to income statement a/c 8412000.

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01-Jul-98  
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ALLEGHENY UNIVERSITY HOSPITALS  
HAINEMANN - 1H  
SUMMARY OF RESERVES FOR BAD DEBT  
#1204100-58000230  
3/31/98

| MONTH            | BEGINNING<br>BALANCE | WRITE-OFFS   | RECOVERIES (c) | BAD DEBT<br>(PROV) BEN | SMS-G/L<br>ADJUST | REACTIVATED<br>AIR | OTHER         | ENDING<br>BALANCE | AIR<br>BALANCE | RESERVE<br>% | RESERVE<br>AIR | VARIANCE<br>(OVER/UNDER) |
|------------------|----------------------|--------------|----------------|------------------------|-------------------|--------------------|---------------|-------------------|----------------|--------------|----------------|--------------------------|
| JULY             | (\$14,243,590)       | \$1,402,441  | \$108,018      | (\$1,487,447)          |                   | (\$253,887)        |               | (\$14,243,590) PY | \$51,333,823   | 27.7%        | (14,243,590)   | 0                        |
| AUGUST           | (14,453,266)         | 1,603,844    | (109,018)      | (170,834)              |                   | (57,054)           |               | (\$14,453,266)    | \$52,106,122   | 27.7%        | (14,453,266)   | 0                        |
| SEPTEMBER        | (13,096,127)         | 3,230,917    | 0              | (1,056,390)            |                   | (98,895)           | 43,548 (a)    | (13,096,127)      | 51,595,716     | 25.4%        | (13,096,127)   | 0                        |
| OCTOBER          | (10,976,939)         | 1,450,144    | 0              | (1,391,242)            |                   | (343,925)          |               | (10,976,939)      | 49,252,359     | 22.3%        | (10,976,939)   | 2,732                    |
| NOVEMBER         | (11,251,962)         | 1,763,820    | 0              | (4,287,338)            |                   | 0                  |               | (11,251,962)      | 49,751,809     | 22.6%        | (11,251,962)   | 0                        |
| DECEMBER         | (13,782,266)         | 1,136,823    | 0              | 456,480                |                   | (100,039)          | (18,885) (a)  | (13,782,266)      | 48,427,764     | 28.4%        | (13,782,266)   | 0                        |
| JANUARY          | (12,441,290)         | 1,170,402    | 0              | (1,674,087)            |                   | (89,415)           | (172,039) (b) | (12,441,290)      | 45,195,275     | 27.5%        | (12,441,290)   | (175,312)                |
| FEBRUARY         | (13,017,185)         | 685,494      | 0              | (821,978)              |                   | (26,631)           | (2,775) (b)   | (13,017,185)      | 44,301,428     | 28.4%        | (13,017,185)   | (175,312)                |
| MARCH            | (13,180,280)         | 708,316      | 0              | (991,908)              |                   | (149,990)          |               | (13,180,280)      | 43,612,179     | 30.2%        | (13,180,280)   | (175,312)                |
| APRIL            |                      |              |                |                        |                   |                    |               |                   |                |              |                |                          |
| MAY              |                      |              |                |                        |                   |                    |               |                   |                |              |                |                          |
| JUNE             |                      |              |                |                        |                   |                    |               |                   |                |              |                |                          |
| YTD ADJ TO CALC. |                      |              |                |                        |                   |                    |               |                   |                |              |                |                          |
| TOTAL            | (\$14,243,590)       | \$13,280,101 | \$0            | (\$11,404,534)         | \$0               | (\$1,099,945)      | (\$146,153)   | (\$13,615,862) TB | \$0            |              | (\$13,004,966) | (\$610,864)              |

## NOTES:

- (a) Represents unreconciled AR.  
 (b) Represents net of \$175,312 credit for reserve on inventory and \$3,275.38 debit for unreconciled AR. The variance, which equals the inventory reserve, exists because it is not included in determining the adjustment to the bad debt reserve (The monthly required reserve is calculated based on the ATR).  
 (c) Recorded directly to income statement a/c 8402000.

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|                |         |
|----------------|---------|
| Date Processed | 8/20/98 |
| Prepared by    |         |
| at C & L       |         |
| in Charge and  | STH     |
| Examined by    |         |
| Reviewed by    |         |
| C & L 30/30/98 |         |

APR 88

B-20 Data Record Form - 11/15/98

6/20/98

CL 138587

3150-4

CL 138588

01-JUL-98  
12:37 PM

ALLEGHENY UNIVERSITY HOSPITALS  
MCP- INPATIENT (incl EPPH)  
SUMMARY OF RESERVES FOR BAD DEBTS  
#1204100-95000210  
3/31/98

| MONTH             | BEGINNING<br>BALANCE | WRITE-OFFS   | RECOVERIES  | BAD DEBT<br>PROVISIONS | REACTIVATED<br>A/R | OTHER       | ENDING<br>BALANCE  | A/R<br>BALANCE | RESERVE % | RESERVE<br>A/R | VARIANCE<br>(OVER/UNDER) |
|-------------------|----------------------|--------------|-------------|------------------------|--------------------|-------------|--------------------|----------------|-----------|----------------|--------------------------|
| COMPARATIVE DATA: |                      |              |             |                        |                    |             |                    |                |           |                |                          |
| FYE 6/30/96 BAL:  |                      |              |             |                        |                    |             |                    |                |           |                |                          |
| FYE 6/30/96 BAL:  |                      |              |             |                        |                    |             |                    |                |           |                |                          |
| FYE 6/30/97 BAL:  |                      |              |             |                        |                    |             |                    |                |           |                |                          |
| JULY              | (39,553,364)         | \$956,162    |             | (\$2,016,902)          | (\$43,619)         |             | (3,119,384)        |                |           |                | 0                        |
| AUGUST            | (10,657,724)         | 1,252,781    |             | (837,416)              | (14,161)           |             | (5,758,115)        |                |           |                |                          |
| SEPTEMBER         | (10,331,284)         | 1,866,138    | (74,766)    | (908,785)              | (234,416)          | (4,135)     | (9,553,364) PY     | 30,188,807     | -31.65%   | (9,553,364)    |                          |
| OCTOBER           | (9,862,981)          | 983,488      | (50,489)    | (1,125,953)            | (8,668)            |             | (10,657,724)       |                |           | (\$10,657,380) | \$25,656                 |
| NOVEMBER          | (10,087,442)         | 1,143,072    | (73,308)    | (4,013,773)            | 0                  |             | (10,331,284)       |                |           | (10,331,284)   | 0                        |
| DECEMBER          | (12,977,187)         | 1,072,464    | (13,864)    | (1,423,474)            | (149,469)          | (5,180)     | (10,087,442)       |                |           | (10,087,442)   | 0                        |
| JANUARY           | (13,678,130)         | 2,077,460    | (25,968)    | (1,872,268)            | (40,931)           | (174,476)   | (12,977,187)       |                |           | (12,977,187)   | (175,000)                |
| FEBRUARY          | (13,668,165)         | 890,508      | (152,877)   | (824,678)              | (716)              | 600         | (13,678,130)       |                |           | (13,503,130)   | (175,000)                |
| MARCH             | (13,620,952)         | 772,539      | (19,801)    | (184,504)              | (21,344)           |             | (13,668,165)       |                |           | (13,445,952)   | (175,000)                |
| APRIL             |                      |              |             |                        |                    |             | (13,820,952)       |                |           | (12,928,589)   |                          |
| MAY               |                      |              |             |                        |                    |             | (13,103,589)       |                |           |                | 0                        |
| JUNE              |                      |              |             |                        |                    |             |                    |                |           |                | 0                        |
| TOTAL             | (39,553,364)         | \$10,814,823 | (\$480,530) | (\$13,207,803)         | (\$513,324)        | (\$180,191) | (\$13,103,589) T13 | \$0            |           | (\$12,928,589) | (\$175,000)              |

Difference is the result of the inventory reserve adjustment

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01-Jul-98  
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ALLEGHENY UNIVERSITY HOSPITALS  
MCP - OUTPATIENT  
SUMMARY OF RESERVES FOR BAD DEBTS  
#1204200-86000210  
3/31/98

| MONTH             | BEGINNING<br>BALANCE | WRITE-OFFS | RECOVERIES  | BAD DEBT<br>PROVISIONS | REACTIVATED<br>A/R | OTHER        | ENDING<br>BALANCE | A/R<br>BALANCE | RESERVE % | RESERVE<br>A/R | VARIANCE<br>(OVER)/UNDER |
|-------------------|----------------------|------------|-------------|------------------------|--------------------|--------------|-------------------|----------------|-----------|----------------|--------------------------|
| COMPARATIVE DATA: |                      |            |             |                        |                    |              |                   |                |           |                |                          |
| FYE 8/30/86 BAL:  |                      |            |             |                        |                    |              | (2,182,780)       |                |           |                | 0                        |
| FYE 8/30/86 BAL:  |                      |            |             |                        |                    |              | (4,188,751)       |                |           |                | 0                        |
| FYE 8/30/87 BAL:  |                      |            |             |                        |                    |              | (5,382,547)       | 18,410,398     | -32.80%   | (6,382,547)    | 0                        |
| JULY              | (\$5,382,547)        | \$307,244  | (\$3,287)   | (\$1,496,640)          | (\$51,958)         |              | (\$6,627,189)     |                |           | (\$6,627,189)  | 0                        |
| AUGUST            | (6,627,189)          | 147,359    | (86,373)    | (308,080)              | (23,075)           |              | (6,888,359)       |                |           | (6,888,359)    | 0                        |
| SEPTEMBER         | (6,888,359)          | 48,971     | (28,903)    | (368,242)              | (15,004)           | 32,809 (a)   | (7,228,427)       |                |           | (7,197,430)    | (30,997)                 |
| OCTOBER           | (7,228,427)          | 28,330     | (41,280)    | (\$15,480)             | (7,283)            | 8,578 (b)    | (7,757,524)       |                |           | (7,757,524)    | 0                        |
| NOVEMBER          | (7,757,524)          | 29,260     | (24,179)    | (1,518,737)            | 0                  | 18,931 (c)   | (9,251,249)       |                |           | (9,251,249)    | 0                        |
| DECEMBER          | (9,251,249)          | 74,035     | (30,888)    | (19,236)               | (15,709)           | 2,886 (d)    | (9,228,159)       |                |           | (9,229,159)    | 0                        |
| JANUARY           | (9,228,159)          | 0          | (1,199)     | (827,212)              | (1,806)            | (14,378) (e) | (9,773,751)       |                |           | (9,773,751)    | 0                        |
| FEBRUARY          | (9,773,751)          | 17,784     | (6,431)     | (506,270)              | (20,255)           |              | (10,287,943)      |                |           | (10,287,943)   | 0                        |
| MARCH             | (10,287,943)         | 66,984     | (7,758)     | (1,002,120)            | (3,945)            |              | (11,234,782)      |                |           | (11,234,782)   | 0                        |
| APRIL             | (11,234,782)         | 0          |             |                        |                    |              |                   |                |           |                | 0                        |
| MAY               | 0                    | 0          |             |                        |                    |              |                   |                |           |                | 0                        |
| JUNE              | 0                    | 0          |             |                        |                    |              |                   |                |           |                | 0                        |
| TOTAL             | (\$5,382,547)        | \$717,947  | (\$219,775) | (\$6,281,017)          | (\$139,016)        | \$48,627     | (\$11,234,782)    | \$0            |           | (\$11,234,782) | \$0                      |

(a) Unreconciled August A/R.

(b) Unreconciled September A/R.

(c) Unreconciled October A/R.

(d) Unreconciled November A/R.

(e) Unreconciled December A/R \$53; Adjust Bad Debt for new OP Rates (\$14,428).

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CL 138589



|               |         |
|---------------|---------|
| Date Prepared | 8/20/98 |
| Prepared by   |         |
| in Charge     |         |
| Checked by    | STH     |
| Reviewed by   |         |
| CAL GROUP     |         |

AUGER

1-2 2nd Column Billboard - MCP

6/30/98

CL 138590

3150-5